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Amendment

## SUBSTITUTE ABSTRACT

C In the wiring substrate of the present invention, the single layer wiring or multilayered wiring having the wiring films is formed by electroplating on the base made of a metal through the insulating film, and the base is selectively etched. Therefore, the base can be used to construct the wiring substrate, and further to secure the mechanical strength of the wiring substrate. The first insulating film having the opening is formed on the metal base, the single layer wiring or multilayered wiring having the wiring films, the lower portions of which comprise the metallized film (conductive film), is formed on the first insulating film including the openings, the second insulating film is formed on the region for forming the wiring except for a certain portion, and the base is selectively removed (etched) to partially expose the back surfaces of the wiring films. Therefore, the base and the wiring films can be electrically connected to each other through the openings, the base may have function of wiring or other function and the formation of the openings does not require any special work such as drilling and molding processing.